

Panaji, 13th April, 2006 (Chaitra 23, 1928)

SERIES I No. 2

# OFFICIAL GAZETTE



## GOVERNMENT OF GOA

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Department of Information Technology

#### Notification

2(13)/DOIT/IT Policy/2002/25

Amendment to IT Policy 2005

2(13)/DOIT/IT Policy/2002

*Incentive for Employment for Locals.*— Clause No. 7.10 published in Official Gazette, Series I No. 33 dated 17th November, 2005 may be read as following:

*Incentive for Employment for Locals.*— 7.10 Employment incentive to unit @ Rs. 15,000 per employee per annum maximum amount of Rs. 75.00 lakhs per year in one unit (for a period of two years starting from the date of operation). Additional Special incentive 5% for commissioning the operations before 31st March, 2007.

*Allocation of Land.*— Clause No. 7.22 published in Official Gazette, Series I No. 33 dated 17th November, 2005. The following may be added:

The sale of plots at "Rajiv Gandhi IT Habitat", Dona Paula should be as per the following rates:

\* @ Rs. 2,500/- per sq. mt. for those buyers who book their plots and pay atleast 30% of down payment by 30th June, 2006.

\* @ Rs. 2,700/- per sq. mt. for those buyers who book their plots from 1st July, 2006 till 31st December, 2006 and

\* @ Rs. 3,000/- per sq. mt. for every sale of plot after 1st January, 2007.

*Date of Operation.*— Clause No. 7.24 published in Official Gazette, Series I No. 33 dated 17th November, 2005 may be read as following:

*Date of Operation.*— 7.24 This IT Policy shall come into operation with effect from 1st March, 2006 onwards and is valid till 31st March, 2011.

M. N. Rao, Director (IT) & ex officio Jt. Secretary.

Panaji, 5th April, 2006.

Department of Law and Judiciary

Legal Affairs Division

#### Notification

10/2/2005-LA(Part)/895

The Andhra Pradesh Legislative Council Act, 2005 (Central Act No. 1 of 2006), which has been passed by the Parliament and assented to by the President of India on 11-1-2006 and published in the Gazette of India, Extraordinary, Part II, Section 1, dated 12-1-2006, is hereby published for general information of the public.

Sharad G. Marathe, Under Secretary (Drafting).

Panaji, 22nd March, 2006.

# THE ANDHRA PRADESH LEGISLATIVE COUNCIL ACT, 2005

AN

ACT

*to provide for the creation of Legislative Council for the State of Andhra Pradesh and for matters supplemental, incidental and consequential thereto.*

BE it enacted by Parliament in the Fifty-sixth Year of the Republic of India as follows:—

1. *Short title.*— This Act may be called the Andhra Pradesh Legislative Council Act, 2005.

2. *Definitions.*— In this Act, unless the context otherwise requires, each of the words and expressions used herein and not defined but defined in the Representation of the People Act, 1950, 43 of 1950, shall have the same meaning as in that Act.

3. *Creation of Legislative Council for Andhra Pradesh.*— (1) As from such date as the President may by order appoint, there shall be a Legislative Council for the State of Andhra Pradesh; and as from that date, in sub-clause (a) of clause (1) of article 168, after the words "States of", the words "Andhra Pradesh," shall be inserted.

(2) In the said Council, there shall be 90 seats of which—

(a) the numbers to be filled by persons elected by the electorates referred to in sub-clauses (a), (b) and (c) of clause (3) of article 171 shall be 31, 8 and 8 respectively;

(b) the number to be filled by persons elected by the members of the Legislative Assembly of Andhra Pradesh in accordance with the provisions of sub-clause (d) of the said clause shall be 31; and

(c) the number to be filled by persons nominated by the Governor of Andhra Pradesh in accordance with the provisions of sub-clause (e) of that clause shall be 12.

(3) As soon as may be after the commencement of this Act, the President, after consultation with the Election Commission, shall, by order, determine—

(a) the constituencies into which the State of Andhra Pradesh shall be divided for the purpose of elections to the said Council under each of the sub-clauses (a), (b) and (c) of clause (3) of article 171;

(b) the extent of each constituency; and

(c) the number of seats to be allotted to each constituency.

(4) As soon as may be after such determination, steps shall be taken to constitute the said Council in accordance with the provisions of this Act, the Representation of the People Act, 1950 43 of 1950, and the Representation of the People Act, 1951. 43 of 1951.

4. *Amendment of Third Schedule and Fourth Schedule of Act 43 of 1950.*— In the Representation of the People Act, 1950,—

(a) in the Third Schedule, before entry No. 2 relating to Bihar, the following entry shall be inserted, namely:—

"1. Andhra Pradesh 90 31 8 8 31 12";

(b) in the Fourth Schedule, before the heading "BIHAR", the following heading and entries shall be inserted, namely:—

## "ANDHRA PRADESH

1. Municipal Corporations.

2. Municipalities.

3. Nagar Panchayats.

4. Cantonment Boards.

5. Zila Praja Parishads.

6. Mandal Praja Parishads."

5. *Amendment of section 15A of Act 43 of 1951.*— In section 15A of the Representation of the People Act, 1951, 37 of 1957, for the words and figures "under the Legislative Councils Act, 1957", the words and figures "under the Andhra Pradesh Legislative Council Act, 2005" shall be substituted.

**Notification**

10/2/2005-LA(Part)/893

The Central Sales Tax (Amendment) Act, 2005 (Central Act No. 3 of 2006), which has been passed by the Parliament and assented to by the President of India on 16-1-2006 and published in the Gazette of India, Extraordinary, Part II, Section 1, dated 17-1-2006, is hereby published for general information of the public.

Sharad G. Marathe, Under Secretary (Drafting).

Panaji, 22nd March, 2006.

**THE CENTRAL SALES TAX  
(AMENDMENT) ACT, 2005**

AN

ACT

*further to amend the Central Sales Tax Act, 1956.*

BE it enacted by Parliament in the Fifty-sixth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Central Sales Tax (Amendment) Act, 2005.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. *Amendment of section 19.*— In the Central Sales Tax Act, 1956 (hereinafter 74 of 1956. referred to as the principal Act), in section 19, after sub-section (2), the following sub-section shall be inserted, namely:—

“(2A) Notwithstanding anything contained in sub-section (2), the Chairman or a Member holding a post as such in the Authority for Advance Rulings appointed under clause (a) or clause (c), as the case may be, of sub-section (2) of section 245-O of the Income-tax Act, 1961 may, in addition to his being 43 of 1961. the Chairman or a Member of that Authority, be appointed as the Chairman or a Member,

as the case may be, of the Authority under this Act.”.

3. *Insertion of new section 19A.*— After section 19 of the principal Act, the following section shall be inserted, namely:—

“19A. *Vacancies, etc., not to invalidate proceedings.*— No proceeding before the Authority shall be questioned or shall be invalid on the ground merely of the existence of any vacancy or defect in the constitution of the Authority.”.

4. *Substitution of new section for section 20.*— For section 20 of the principal Act, the following section shall be substituted, namely:—

‘20. *Appeals.*— (1) The provisions of this Chapter shall apply to appeals filed by any aggrieved person against any order of the highest appellate authority of a State, made under section 6A read with section 9.

*Explanation.*— For the purposes of this section and sections 21, 22 and 25 “highest appellate authority of a State” means any authority or tribunal or court (except the High Court) established or constituted under the general sales tax law of a State, by whatever name called.

(2) Notwithstanding anything contained in the general sales tax law of a State, the Authority shall adjudicate an appeal filed under sub-section (1).

(3) An appeal under sub-section (1) may be filed within ninety days from the date on which the order referred to in that sub-section is served on any aggrieved person:

Provided that the Authority may entertain any appeal after the expiry of the said period of ninety days, but not later than one hundred and fifty days from the date of such service, if it is satisfied that the appellant was prevented by sufficient cause from filing the appeal in time:

Provided further that the Authority may entertain any appeal from an aggrieved person within sixty days from the commencement of the Central Sales Tax (Amendment) Act, 2005, where such aggrieved person had the right to file an appeal against the order of the highest appellate authority of the State under sub-



-section (1) as it stood immediately before the commencement of the said Act, but has not availed of the right to file the appeal during the period commencing on and from the 3rd day of December, 2001 and ending with the 16th day of March, 2005.

(4) The application shall be made in quadruplicate and be accompanied by a fee of five thousand rupees.'

5. *Amendment of section 21.*— In section 21 of the principal Act,—

(i) in sub-section (2), for the words "assessing authority", the words "highest appellate authority" shall be substituted;

(ii) in sub-section (5), for the words "appellant and to the assessing authority", the words "appellant, assessing authority, respondent and highest appellate authority of the State Government concerned" shall be substituted.

6. *Amendment of section 22.*— In section 22 of the principal Act, for sub-section (1A), the following sub-section, shall be substituted, namely:—

"(1A) The Authority may grant stay of the operation of the order of the highest appellate authority against which the appeal is filed before it or order the pre-deposit of the tax before entertaining the appeal and while granting such stay or making such order for the pre-deposit of the tax, the Authority shall have regard, if the assessee has made pre-deposit of the tax under the general sales tax law of the State concerned, to such pre-deposit or pass such appropriate order as it may deem, fit."

7. *Substitution of new section for section 25.*— For section 25 of the principal Act, the following section shall be substituted, namely:—

"25. *Transfer of pending proceedings.*— (1) On and from the commencement of the Central Sales Tax (Amendment) Act, 2005, all appeals (except appeals against orders of the highest appellate authority of the State) pending before the Authority notified under sub-section (1) of section 24 shall stand transferred together with the records thereof to the highest appellate authority of the concerned State.

(2) Such highest appellate authority of the State to which such appeal has been transferred under sub-section (1) on receipt of such records shall proceed to deal with such appeal so far as may be in the same manner as in the case of an appeal filed before such highest appellate authority of the State according to the general sales tax law of the appropriate State, from the stage which was reached before such transfer or from any earlier stage or *de novo* as such highest appellate authority of the State may deem fit:

Provided that where the highest appellate authority finds that the appellant has not availed of the opportunity of filing first appeal before the appellate authority, such case shall be forwarded to such authority."

8. *Amendment of section 26.*— In section 26 of the principal Act, the words "or Union Territory" shall be omitted.